



TD 92/196W - Income tax: if an Australian resident taxpayer provides a tax file number (TFN) or proof of exemption to an investment body after tax has been deducted by that body, when can a refund of the TFN amount deducted be given by the Australian Taxation Office (ATO)?

 This cover sheet is provided for information only. It does not form part of *TD 92/196W - Income tax: if an Australian resident taxpayer provides a tax file number (TFN) or proof of exemption to an investment body after tax has been deducted by that body, when can a refund of the TFN amount deducted be given by the Australian Taxation Office (ATO)?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *18 October 2006*



Notice of Withdrawal

Taxation Determination

Income tax: if an Australian resident taxpayer provides a tax file number (TFN) or proof of exemption to an investment body after tax has been deducted by that body, when can a refund of the TFN amount deducted be given by the Australian Taxation Office (ATO)?

Taxation Determination TD 92/196 is withdrawn with effect from today.

1. Taxation Determination TD 92/196 corrects an error in the 1992 Tax Pack, which incorrectly explained a method of claiming credit for the TFN amount deducted from investments in certain circumstances.
2. TD 92/196 refers specifically to the 1991-1992 income year, in which the Tax Pack contained an error. Subsection 221YHZD(1ABA) of the *Income Tax Assessment Act 1936* limits the application of the TFN withholding tax to payments made on or before 30 June 2000. The pay as you go (PAYG) withholding system replaced the TFN withholding tax system for the 2000-2001 and later income years.
3. The Determination does not have application to income tax years after the 1999-2000 income year.

Commissioner of Taxation

18 October 2006

ATO references

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